

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date February 2016 and 2015**

**Month of February**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,354,744	\$ 2,957,349	\$ 397,395	13.4 %
Direct	39,906	2,403	37,503	100.0 +
Interest & Penalty	1,465	18,035	(16,570)	(91.9)
Tax on Commissions	457	247	210	85.0
	<u>3,396,572</u>	<u>2,978,034</u>	<u>418,538</u>	<u>14.1</u>
<b>Estate Tax</b>				
Receipts	22,825,141	13,034,944	9,790,197	75.1
Refunds	(1,401,913)	(397,250)	(1,004,663)	(100.0) +
	<u>21,423,228</u>	<u>12,637,694</u>	<u>8,785,534</u>	<u>69.5</u>
General Fund	<u>\$ 24,819,800</u>	<u>\$ 15,615,728</u>	<u>\$ 9,204,072</u>	<u>58.9 %</u>

**Fiscal Year to Date**

	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 29,860,248	\$ 29,282,380	\$ 577,868	2.0 %
Direct	64,252	43,331	20,921	48.3
Interest & Penalty	40,999	46,493	(5,494)	(11.8)
Tax on Commissions	8,936	2,625	6,311	100.0 +
	<u>29,974,435</u>	<u>29,374,829</u>	<u>599,606</u>	<u>2.0</u>
<b>Estate Tax</b>				
Receipts	173,346,047	149,254,545	24,091,502	16.1
Refunds	(12,987,699)	(10,547,072)	(2,440,627)	(23.1)
	<u>160,358,348</u>	<u>138,707,473</u>	<u>21,650,875</u>	<u>15.6</u>
General Fund	<u>\$ 190,332,783</u>	<u>\$ 168,082,302</u>	<u>\$ 22,250,481</u>	<u>13.2 %</u>